

**Introduced by Senator Oropeza**

February 22, 2008

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An act to amend Section 6241 of the Revenue and Taxation Code, relating to taxation.

**LEGISLATIVE COUNSEL'S DIGEST**

SB 1710, as introduced, Oropeza. Sales and use taxes: use tax presumptions.

Existing law imposes use tax on the storage, use, or other consumption in this state of tangible personal property purchased from a retailer for storage, use, or other consumption in this state, and requires a retailer engaged in business in this state to collect the use tax from the purchaser and give the purchaser a receipt. Existing law further provides that a person's sale of tangible personal property for delivery in this state is presumed to be sold for storage, use, or other consumption in this state, and that the person making the sale has the burden of proving the contrary, unless the person making the sale takes a resale certificate from the purchaser.

This bill would make technical, nonsubstantive changes to these provisions.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 6241 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 6241. For the purpose of the proper administration of this part
- 4 and to prevent evasion of the use tax and the duty to collect the

1 use tax, it shall be presumed that tangible personal property sold  
2 by ~~any~~ *a* person for delivery in this ~~State~~ *state* is sold for storage,  
3 use, or other consumption in this ~~State~~ *state* until the contrary is  
4 established. The burden of proving the contrary is upon the person  
5 who makes the sale unless he *or she* takes from the purchaser a  
6 certificate to the effect that the property is purchased for resale.

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